

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 150 – SB 1360

March 26, 2015

SUMMARY OF BILL: Corrects an erroneous reference to the Consumer Advocate and Protection Division of the Attorney General's Office. Authorizes a not-for-profit hospital to submit an electronic request to the Commissioner of the Department of Health for an informal conference upon issuance of an assessment of a civil penalty for a delinquent claims data discharge report. Prohibits the Commissioner of the Department of Revenue (DOR) from exercising any measures for enforcement under the Tax Enforcement Procedures Act until a not-for-profit taxpayer's appeal is finally adjudicated, if the Commissioner denies an exemption for such taxpayer.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Prohibiting the Commissioner of DOR from exercising any measures for enforcement until a not-for-profit taxpayer's appeal of the Commissioner's denial of an exemption for such taxpayer is finally adjudicated is estimated to result in a not significant decrease in state and local revenue.
- Any fiscal impact to DOR will be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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